## REAL ESTATE MEN AND SINGLE TAXERS IN CONFLICT OVER UNTAXING BUILDINGS

Mayor's Committee Gets Information From All Angles on Important Measure---Question Raised of Con
2. See answer to question 1.
3. See answer to question 1.
4. In general, any additional impost on land would tend to a more intensive use of the land beyond the point of appoint section of old Long Island City, stitutionality of Proposed Law

The last week's hearings of the Mayor's taxation committee on the proposed untaxing of buildings have brought forth continued unequivocal opposition on the part of the real estate interests, and a very considerable proportion of avowed single taxers, none of whom appeared to be property owners themselves. There have been no further statements from the mortgage interests. Leading representatives of these, with the exception of Richard M. How the such appropriate improvements the profitably made?

17. Would the effect upon vacant lands suitable for truck farms be to continue them in use for this purpose longer than would be the case under the present system of taxation?

18. If the untaxing of buildings would of includings have appon such develop-Hurd, president of the Lawyers Mort-Hurd, president of the Lawyers Mort-EAGE Company, have declared that the 18. If the untaxing of buildings would

Board in general and deploring the necessity at such a time as the present for the committee to bring single tax theories before the public eye and cause further depression in the real estate world. He expressed the belief that theorizing was of little value unless it contemplated the introduction of a uniform system of taxation for the whole

number of other witnesses have peared as individual owners, all testitying to the measureness of returns at typing to the measureness of returns at typesent and the plight which they think would be sure to follow the placing of the principal burden on land. E. A. Allan Robinson of the City and Suburban Homes Company also have been heard in opposition to the measure.

fighting for the change the Society to Lower Rents and Reduce Taxes on Homes continues to be the leading organization. Henry De Forest Baldwin, treasurer of the society, appeared before the committee on Monday to urge its adoption, and Mr. Marsh, the secretary, to present at all hearings. Mr. Leubuscher is a keen and continuous cross-

examiner on the committee.

The question of the proposed system's bringing about a tax rate in excess of the constitutional limit of 2 per cent.
of assessed value was raised rather frently for the first time during the week, and seems to have been effectively dispelled by an answer prepared by Mr Leubuscher. It appears that it must have been brought up through a hazy knowledge of the reading of the pro-

vision in the first place.

The Constitution says expressly that taxes in addition to those providing for the principal and interest of existing debt, shall not in the aggregate exceed 2 per cent. of the assessed valuation of the real and personal estate. "Obvi-o: ly." as Mr. Leubuscher says, "the ant that can be raised by taxation has nothing to do with the relative tax rate on land and buildings in any case."

According to his figures approximately \$59,000,000 more might have been levied in New York city last year without interfering with the constitutional limit. He also points out that the largest in-crease in the next few years will probably be due to the "pay as you go" policy in debt service, and need not be considered at all in this regard.

The Manhattan Single Tax Club and the New York State Single Tax League.

the first single tax organizations to be officially represented during the present hearings, threw little light on the probunder consideration, as they paid attention only to the theoretical advan-tages of the single tax and little or none the practicality of the proposed planwhich is only a move toward single tax theories. Indeed it was stated by the secretary of the State League that the single taxer, believing his thesis to be economically just, cared nothing for those who might be injured in the change

from the present unjust system.

The second series of questions asked the Mayor's committee dealing with the whole problem of taxation covers the effect of the untaxing of buildings upon building operations, housing conditions congestion. Here are the questions: Would the untaxing of buildings. timulate the erection of buildings? It

Would the untaxing of buildings enourage the preparation of vacant land or use? For example, low lands that for use? For example, low lands that heed to be filled in and high lands that need to be graded down?

3. Would the untaxing of buildings hasten the replacement of old and inap-propriate buildings by new and approrivate buildings?

In general would the untaxing of idings lead to a more intensive use of

5. Assuming that the untaxing of buildings would tend to stimulate the improvement of vacant land would this effect be most noticeable and most im-mediate in the case of lands nearest the business centres, or land which for other reas as is the most valuable of the lands unimproved? When would the equilibrium be reached and what

would mean the cutting off of all decrease the value of lands in the outcapital for development.

Laurence M. D. McGuire, president of somewhat offset the tendency to econ-Real Estate Board, was the prin- omize in the use of land for lawn and the Real proposent of the measure, whose garden purposes which might result spinion was recorded. Although unable from the higher rate of taxation of land pall of was recorded. Although unable from the higher rate of taxation of land papear himself he filed a statement values? If so, how long would this con-

20. To what extent are the different to greater compactness in the develop-classes of buildings now in existence in ment of the city, to what extent would

New York vacant? 21. To what extent are the buildings now vacant really suitable for occupation? In other words, to what extent are the vacancies ascribable to the buildings having been inappropriately contion? In other words, to what extent are the vacancies ascribable to the buildings having been inappropriately constructed in the first place or having become obsolete?

10 To these questions the Advisory Council of Real Estate Interests, representing a large proportion of taxpayers, of buildings of the different classes more fully occupied than the older and in-

HOLLOW TILE RESIDENCE OVERLOOKING POWELL'S

COVE AT MALBA-ON-

THE - SOUND.

in Dr. Haig's report. It would be better to untax buildings after additional legispoint would the tendency to stimulate building operations check itself?

24. What effect would the untaxing of buildings have upon such developments as the Sage Foundation Homes

Company?

25. What effect would the untaxing of buildings have upon such developments as the Sage Foundation Homes

14. This depends entirely upon whether the policy of untaxing buildings would

25. What effect would the untaxing of increase or decrease actual rents to the buildings have upon the necessity for and the practicability of city planning

ment of the city, to what extent would 23. Yes to the first part of the questins render the problem of street transportation, such as rapid transit, trolley and vehicular traffic, location of pipes, wires, conduits, &c., more or less difficult than they now are?

the answer to the second part.

24. Same as elsewhere. See Dr. Haig's report.

25. The necessity for city planning for

ANOTHER L. I. TAX SALE.

\$250,000 Is Due on 1,233 Parcels

in Hunters Point District. A second sale of property comprising

10. In direct proportions to

reased congestion.
11. See answer to question 10

occupant, and to what extent.

1,233 parcels for unpaid taxes and as-000 and ranging in amounts from 50 5. Yes, to the first half of this ques-tion; it is impossible to answer the will be held by Daniel A. Moynahan, collector of assessments and arrears, on 6. See answer to question 4.
7. Yes.
8. Every available inch would be covered in central locations.
9. See answer to question 8.

December 7. A sale of liens held a few weeks ago took in property in the Ravenswood section of Long Island City. These sales are regarded as of the greatest importance by real estate developers because much of the land affected has been out of the market for years owing to the inal filty of would-be purchasers to get clear titles, and the tax sale by the city will clear titles up to the date of the sale. 12. To a great extent, as illustrated to the date of the sale.

it meant the disintegration of the inspection powers of the Mayor; in other
words, a step backward to the days before the city was consolidated.

The claims made for the bill are that
it will prevent duplication of building
inspections, a saving of a considerable
amount of money and time for reai
estate interests, owners, lessees, builders and architects. It is admitted that
there is much more confusion in the
enforcement of the building laws than
is necessary and that because the Much of the property is on streets and avenues where the values have increased fully 100 per cent in the last few years and where big industrial tenement house operations are under way.

ACTIVE QUEENS BUILDING.

This Month's Record Ahead of

According to a statement given out by Supt. John W. Moore of the Queens bu-reau of buildings 340 applications for new buildings to cost \$1,300,175 have been received since November 1, beating the record of a year ago. During the last week sixty-three applications for new buildings have been made to cost

Some of the important applications are to cost \$51,000; Nettle Steiner, to erect five brick apartments in Eleventh street north of Ely avenue, Long Island City possible, or at least to be submitted to the Legislature next January. He then appointed Fire Commissioner Adamson and Walter Lindner, chairman of the to cost \$30,000 each; Ella Connolly Johnson, to erect a moving picture house in Union avenue east of Madison street.

law committe of the Advisory Council of Real Estate Interests, to examine Charming Designs of Suburban Homes Shown The committee adopted a plan which was put into operation June 26, whereby all orders for structural changes in buildings were to be filed in a central bureau for comparison and for the infor-mation of the different departments. By Among Structures Lately Planned and Erected xamining and comparing these orders duplication and conflict occurred and

to provide an administrative method of reducing these evils in advance of legisconsummation of this matter is for the Mayor and Borough Presidents to agree upon some compromise plan and then in corporate such a plan into legislation. Various compromises were considered during the heated controversy over the Lockwood-Ellenbogen bill, but no fina agreement could be settled upon. The difficulty was that the attempt to conciliate the various divergent and dis-cordant interests was made too late. The advisory council therefore decided that i would devote its endeavors primarily to working out with the Mayor and Borough Presidents a plan that may prove satisfactory to all concerned and has withdrawn from the conference committee of real estate and allied organi rations for the purpose of concentrating its efforts temporarily in this direction.

A bill will be prepared so that all the functions of the various departments which relate to the construction and alteration of buildings may be united in condensation to the construction matter. in one department, while other matters such as relate to "housekeeping and maintenance" may remain in separate departments.

BUILDING INSPECTION

Lockwood-Ellenbogen Princi-

ples to Be Presented

Again.

January to force on the city the prin-ciples of the Lockwood-Ellenbegen bill which was defeated last year because

is necessary and that because the Lockwood-Ellenbogen measure promised

elief many real estate men have backet

The measure is opposed in many quar

relief to real estate, as was promised by the bill.

A committee was then formed, con-

sisting of the heads of the departments under the jurisdiction of the Mayor, to work out a plan for the relief of the situation. in advance of legislation, if

t meant the disintegration of the

**AGAIN ON DECK** 

STEWART R. R. UP AGAIN.

Have Road Built to Open Section. section of Queens, where for many years anticipated from the Public Service Gothic style of architecture Commission which will give the Long Island Railroad the right to build an electric extension from Flushing over the old A. T. Stewart right of way through to Creedmoor. Big property interests in Ouerns and Nassau County Trust Company more than \$220.

600 contributed by owners of real estate throughout that section to help pay part of the expenses of construction.

With few exceptions fee to the right of way has been contributed and obtained by the real estate interests, and when is also been started. The house will occupy the site of the former home of the late size of the former home of the late lastner from the late of the former home of the late lastner from the late of the former home of the late of the lat

BOUGHT BY I.V. KIMBALL.

WANT LARGER SEASIDE PARK.

HOMES ALONG SUBWAYS.

Some Rockaway Owners Offer Their Property to City.

Property owners along the Rockaway peninsula are debating for and against preserving the ocean front in the vicin
The graph of the most picturesque sections of Queens which owing to a lack of transit facilities has thus far escaped development.

The railroad company in making application to the Public Service Commission contend that they have the right to rebuild a road over the old Stewart franchise is perpetual. Following a final hearing held last week both sides were directed to submit briefs, preserving the ocean front in the vicin
LSTATES OF GREAT NECK

On the most picturesque sections of Queens which work has been started is that of Queens which owing to a lack of transit facilities has thus far escaped development, will open for development one of the most picturesque sections of Queens which owing to a lack of transit facilities has thus far escaped development.

The railroad company in making application to the Public Service Commission contend that they have the right to rebuild a road over the old Stewart franchise is perpetual. Following a final hearing held last week both sides were directed to submit briefs, pending a final decision.

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74 Pearl Street

The measure is opposed in many quarters because it would establish a precedent which would undermine the central power of government which now lies with the Mayor. It would give the Borough Presidents added power which might be used with indiscretion.

The Mayor vetoed the bill last year and his net was supported by the press and many civic societies. However, he promised to devise means to bring some relief to real estate, as was promised Leased to one tenant for twenty-one years, who pays all taxes, assessments and insurance; also makes repairs.

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cer frontage; granite residence, 20 rooms,
baths, large stables, garage, 2 cottages,
m buildings, extensive greenhouses,
me wall, granite gatelodge; fast running
bok, attractive glen, everything in per-

Kenneth Ives & Co.,

FAR WEST HOTEL.

section of Queens, where for many years the rifle range for National Guardsmen was maintained, is now under way and a fireproof structure with a facade within a few weeks a favorable decision

rty interests in Queens and Nassau counties favor the project, and at present One to Cost \$50,000 and Another there is on deposit with the Queens County Trust Company more than \$250.-

when built the road, which is to be up to date, both in construction and equipment, will open for development 72.9. Another handsome residence of

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10. To what extent would the untaxing of buildings increasitate the acquisition by the city of additional land to be teserved for open spaces, particularly in the central part of the city?

11. To what extent would this increases the seep side of the unitaxing of buildings increase the necessary from the central part of the city?

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ORA I. CLOUGHAN'S

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RESIDENCE OF MR. J. J.

HAMILTON NOW BUILDING AT

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